

<b>EARLY ACTION DESK REVIEW FINDINGS</b>				
<b>ARB Staff Use Only</b>	ARB Form Tracking Number:	Date Findings Received:	Date Findings Processed:	<b>ARB Staff Use Only</b>
	Date Findings Reviewed:	Date More Information Requested:	Date Findings Approved:	
<b>PART I. VERIFICATION BODY INFORMATION</b>				
Verification Body Name: SCS Global Services			Verification Body ID Number: H2-12-007	
<b>PART II. EARLY ACTION PROJECT INFORMATION</b>				
Early Action Project Name: Finite Carbon – Potlatch Moro Big Pine CE			EAOP Project ID#: CAR648	ARB Project ID# (if known): CA FR0047
Name of Party Requesting Desk Review: Potlatch Forest Holdings, Inc				
Offset Project Data Report (Reporting Period) Start Date: 12/12/2006		Offset Project Data Report (Reporting Period) End Date: 12/31/2006		
<i>Note: A separate Early Action Desk Review Findings must be provided for each Offset Project Data Report (Reporting Period) for which an Early Action Verification Report and Offset Verification Statement is being reviewed.</i>				
<b>Part III. DESK REVIEW FINDINGS</b>				
1. Were the previously provided offset verification services sufficient to render a reasonable assurance to support the issuance of early action offset credits by the Early Action Offset Program?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Were the data checks conducted by the offset verification body for the Early Action Offset Program calculated correctly and demonstrate the early action offset project data report meets the applicable quantitative materiality threshold as set forth in the early action quantification methodology?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Does this verification body conclude with reasonable assurance that it concurs that a positive verification statement should have been issued based on the Early Action Verification Report and the Offset Verification Statement submitted to the Early Action Offset Program for the applicable Offset Project Data Report year?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b><i>If the verification body answered <u>no</u> to any of the three questions above, please do <u>not</u> sign the attestation in Part IV. Please provide a report to ARB that explains the reasons for your findings and provide your signature here in Part III.</i></b>				
SIGNATURE:		PRINTED NAME:		
TITLE:		DATE:		
<b>Part IV. VERIFICATION BODY ATTESTATION AND SIGNATURE</b>				
<b><i>If the verification body answered <u>yes</u> to <u>all</u> of the questions in Part III above, please provide your signature below.</i></b>				
I certify under penalty of perjury under the laws of the State of California that I have conducted a desk review in accordance with the requirements of section 95990(f)(3) and concur with the issuance of a positive verification statement based on the Early Action Verification Report and Offset Verification Statement that was submitted to the Early Action Offset Program for the applicable Offset Project Data Report year.				
SIGNATURE:		PRINTED NAME: Larry Wilson		
TITLE: GHG Verification Forester		DATE: November 5, 2013		

**Part V. EXECUTIVE OFFICER ATTESTATION AND SIGNATURE**

In my capacity as Executive Vice President of SCS Global Services and as an ARB-accredited lead verifier, I have reviewed the findings generated by the lead verifier. On the basis of that review, I concur with the lead verifier's findings and I certify that I am duly authorized to represent and legally bind SCS Global Services, in its capacity as the Offset Verification Body, on all matters related to this form.

**SIGNATURE:****PRINTED NAME:**

Robert J. Hrubes


**TITLE:**

Executive Vice President

**DATE:**

November 5, 2013

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Verification Body Name: SCS Global Services			Verification Body ID Number: H2-12-007	
<b>PART II. EARLY ACTION PROJECT INFORMATION</b>				
Early Action Project Name: Finite Carbon – Potlatch Moro Big Pine CE			EAOP Project ID#: CAR648	ARB Project ID# (if known): CA FR0047
Name of Party Requesting Desk Review: Potlatch Forest Holdings, Inc				
Offset Project Data Report (Reporting Period) Start Date: 1/1/2007		Offset Project Data Report (Reporting Period) End Date: 12/31/2007		
<i>Note: A separate Early Action Desk Review Findings must be provided for each Offset Project Data Report (Reporting Period) for which an Early Action Verification Report and Offset Verification Statement is being reviewed.</i>				
<b>Part III. DESK REVIEW FINDINGS</b>				
1. Were the previously provided offset verification services sufficient to render a reasonable assurance to support the issuance of early action offset credits by the Early Action Offset Program?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Were the data checks conducted by the offset verification body for the Early Action Offset Program calculated correctly and demonstrate the early action offset project data report meets the applicable quantitative materiality threshold as set forth in the early action quantification methodology?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Does this verification body conclude with reasonable assurance that it concurs that a positive verification statement should have been issued based on the Early Action Verification Report and the Offset Verification Statement submitted to the Early Action Offset Program for the applicable Offset Project Data Report year?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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SIGNATURE: 			PRINTED NAME: Larry Wilson	
TITLE: GHG Verification Forester			DATE: November 5, 2013	

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Verification Body Name: SCS Global Services			Verification Body ID Number: H2-12-007	
<b>PART II. EARLY ACTION PROJECT INFORMATION</b>				
Early Action Project Name: Finite Carbon – Potlatch Moro Big Pine CE			EAOP Project ID#: CAR648	ARB Project ID# (If known): CA FR0047
Name of Party Requesting Desk Review: Potlatch Forest Holdings, Inc				
Offset Project Data Report (Reporting Period) Start Date: 1/1/2008		Offset Project Data Report (Reporting Period) End Date: 12/31/2008		
<i>Note: A separate Early Action Desk Review Findings must be provided for each Offset Project Data Report (Reporting Period) for which an Early Action Verification Report and Offset Verification Statement is being reviewed.</i>				
<b>Part III. DESK REVIEW FINDINGS</b>				
1. Were the previously provided offset verification services sufficient to render a reasonable assurance to support the issuance of early action offset credits by the Early Action Offset Program?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Were the data checks conducted by the offset verification body for the Early Action Offset Program calculated correctly and demonstrate the early action offset project data report meets the applicable quantitative materiality threshold as set forth in the early action quantification methodology?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Does this verification body conclude with reasonable assurance that it concurs that a positive verification statement should have been issued based on the Early Action Verification Report and the Offset Verification Statement submitted to the Early Action Offset Program for the applicable Offset Project Data Report year?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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SIGNATURE:		PRINTED NAME: Larry Wilson		
TITLE: GHG Verification Forester		DATE: November 5, 2013		

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<b>PART I. VERIFICATION BODY INFORMATION</b>				
Verification Body Name: SCS Global Services			Verification Body ID Number: H2-12-007	
<b>PART II. EARLY ACTION PROJECT INFORMATION</b>				
Early Action Project Name: Finite Carbon – Potlatch Moro Big Pine CE			EAOP Project ID#: CAR648	ARB Project ID# (if known): CA FR0047
Name of Party Requesting Desk Review: Potlatch Forest Holdings, Inc				
Offset Project Data Report (Reporting Period) Start Date: 1/1/2009		Offset Project Data Report (Reporting Period) End Date: 12/31/2009		
<i>Note: A separate Early Action Desk Review Findings must be provided for each Offset Project Data Report (Reporting Period) for which an Early Action Verification Report and Offset Verification Statement is being reviewed.</i>				
<b>Part III. DESK REVIEW FINDINGS</b>				
1. Were the previously provided offset verification services sufficient to render a reasonable assurance to support the issuance of early action offset credits by the Early Action Offset Program?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Were the data checks conducted by the offset verification body for the Early Action Offset Program calculated correctly and demonstrate the early action offset project data report meets the applicable quantitative materiality threshold as set forth in the early action quantification methodology?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Does this verification body conclude with reasonable assurance that it concurs that a positive verification statement should have been issued based on the Early Action Verification Report and the Offset Verification Statement submitted to the Early Action Offset Program for the applicable Offset Project Data Report year?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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SIGNATURE: 		PRINTED NAME: Larry Wilson		
TITLE: GHG Verification Forester		DATE: November 5, 2013		

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Verification Body Name: SCS Global Services			Verification Body ID Number: H2-12-007	
<b>PART II. EARLY ACTION PROJECT INFORMATION</b>				
Early Action Project Name: Finite Carbon – Potlatch Moro Big Pine CE			EAOP Project ID#: CAR648	ARB Project ID# (if known): CA FR0047
Name of Party Requesting Desk Review: Potlatch Forest Holdings, Inc				
Offset Project Data Report (Reporting Period) Start Date: 1/1/2010		Offset Project Data Report (Reporting Period) End Date: 12/31/2010		
<i>Note: A separate Early Action Desk Review Findings must be provided for each Offset Project Data Report (Reporting Period) for which an Early Action Verification Report and Offset Verification Statement is being reviewed.</i>				
<b>Part III. DESK REVIEW FINDINGS</b>				
1. Were the previously provided offset verification services sufficient to render a reasonable assurance to support the issuance of early action offset credits by the Early Action Offset Program?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
2. Were the data checks conducted by the offset verification body for the Early Action Offset Program calculated correctly and demonstrate the early action offset project data report meets the applicable quantitative materiality threshold as set forth in the early action quantification methodology?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
3. Does this verification body conclude with reasonable assurance that it concurs that a positive verification statement should have been issued based on the Early Action Verification Report and the Offset Verification Statement submitted to the Early Action Offset Program for the applicable Offset Project Data Report year?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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SIGNATURE: 		PRINTED NAME: Larry Wilson		
TITLE: GHG Verification Forester		DATE: November 5, 2013		

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<b>PART I. VERIFICATION BODY INFORMATION</b>				
<b>Verification Body Name:</b> SCS Global Services			<b>Verification Body ID Number:</b> H2-12-007	
<b>PART II. EARLY ACTION PROJECT INFORMATION</b>				
<b>Early Action Project Name:</b> Finite Carbon – Potlatch Moro Big Pine CE			<b>EAOP Project ID#:</b> CAR648	<b>ARB Project ID# (if known):</b> CA FR0047
<b>Name of Party Requesting Desk Review:</b> Potlatch Forest Holdings, Inc				
<b>Offset Project Data Report (Reporting Period) Start Date:</b> 1/1/2011		<b>Offset Project Data Report (Reporting Period) End Date:</b> 12/31/2011		
<i>Note: A separate Early Action Desk Review Findings must be provided for each Offset Project Data Report (Reporting Period) for which an Early Action Verification Report and Offset Verification Statement is being reviewed.</i>				
<b>Part III. DESK REVIEW FINDINGS</b>				
1. Were the previously provided offset verification services sufficient to render a reasonable assurance to support the issuance of early action offset credits by the Early Action Offset Program?				<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
2. Were the data checks conducted by the offset verification body for the Early Action Offset Program calculated correctly and demonstrate the early action offset project data report meets the applicable quantitative materiality threshold as set forth in the early action quantification methodology?				<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
3. Does this verification body conclude with reasonable assurance that it concurs that a positive verification statement should have been issued based on the Early Action Verification Report and the Offset Verification Statement submitted to the Early Action Offset Program for the applicable Offset Project Data Report year?				<input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
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<b>SIGNATURE:</b> 		<b>PRINTED NAME:</b> Larry Wilson		
<b>TITLE:</b> GHG Verification Forester		<b>DATE:</b> November 5, 2013		

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<b>PART I. VERIFICATION BODY INFORMATION</b>				
Verification Body Name: SCS Global Services			Verification Body ID Number: H2-12-007	
<b>PART II. EARLY ACTION PROJECT INFORMATION</b>				
Early Action Project Name: Finite Carbon – Potlatch Moro Big Pine CE			EAOP Project ID#: CAR648	ARB Project ID# (if known): CA FR0047
Name of Party Requesting Desk Review: Potlatch Forest Holdings, Inc				
Offset Project Data Report (Reporting Period) Start Date: 1/1/2012		Offset Project Data Report (Reporting Period) End Date: 7/26/2012		
<i>Note: A separate Early Action Desk Review Findings must be provided for each Offset Project Data Report (Reporting Period) for which an Early Action Verification Report and Offset Verification Statement is being reviewed.</i>				
<b>Part III. DESK REVIEW FINDINGS</b>				
1. Were the previously provided offset verification services sufficient to render a reasonable assurance to support the issuance of early action offset credits by the Early Action Offset Program?				<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
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